Business Learning Institute
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Rise2040: Shaping the Future of Finance in an AI-Enabled World

Tom Hood
Business Learning Institute Provider

PRESENTED TO
North Carolina Association of CPAs
In-person
September 16, 2026

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Thomas Hood

Thomas Hood is a Principal at SC&H Group, where he leads the Augmented Solutions practice, which provides clients with an ongoing layer of finance expertise to augment their existing finance team(s) and provide continuous support to help in their financial transformation efforts. Tom has a broad range of proficiencies across multiple industries, most notably hospitality, food and beverage, government contracting, consumer brands, manufacturing, and healthcare.

With more than 12 years of experience leading organizations through digital transformation efforts, Tom brings a scalable approach to help his clients meet the demands of a rapidly changing business environment, and more importantly, sustaining those efforts on an on-going basis. After years of leading large, international deployments of Oracle Cloud EPM solutions, Tom has shifted focus to helping his clients redefine their finance organization and mitigate disruption across people, processes and technology.

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ADDITIONAL MATERIALS FOR YOUR STAFF

Pam Devine, Customized Learning Manager
800-782-2036, ext. 321 | pam@aicpa-cima.com

Co-Create the Finance Organization of the Future

De-coding the Finance and Accounting Ecosystem

Modernizing the Monthly Financial Close

The Finance & Accounting Tech Stack

The Modern Finance Function

The Modern Finance Function – Transformation, Upskilling & AI in the Digital Age

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Rise2040: Shaping the Future of Finance in an AI-Enabled World

ncaCPA

Tom Hood, CPA, CGMA
EVP Business Engagement & Growth
AICPA-CIMA
September 19, 2026

Tom Hood, CPA, CGMA, CITP

"If there is a conversation about the future of the profession, you're bound to hear Hood's name mentioned as one of the people leading the way." – Accounting Today

- Named the Second Most Influential in Accounting by Accounting Today Magazine 2011-present **(15 years)**
- **Top 100 Influencer by LinkedIn (700,000+ followers)**
- Member of the Forbes Finance Council
- CPA Practice Adviser Accounting Hall of Fame
- Top 25 Public Accounting Thought Leaders by CPA Practice Adviser
- Former CEO of Maryland Association of CPAs
- Former CFO of Highway Construction Company
- Graduate of Johns Hopkins University (MS) and Loyola University of MD (BA)

Tom Hood, CPA,CGMA,CITP
EVP Business Engagement & Growth @ AICPA | High-Performance Training & St...

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@tomhood

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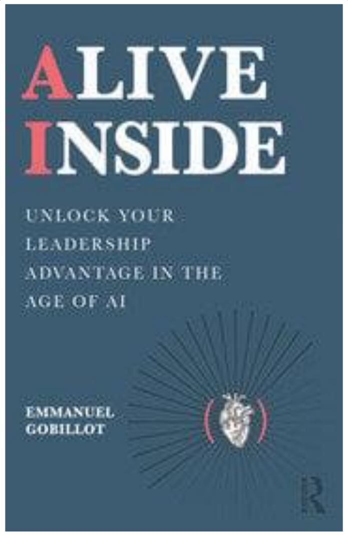
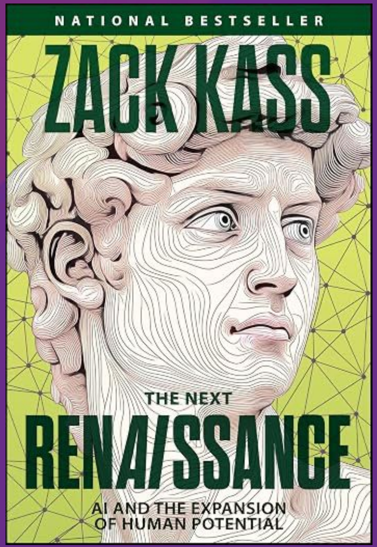
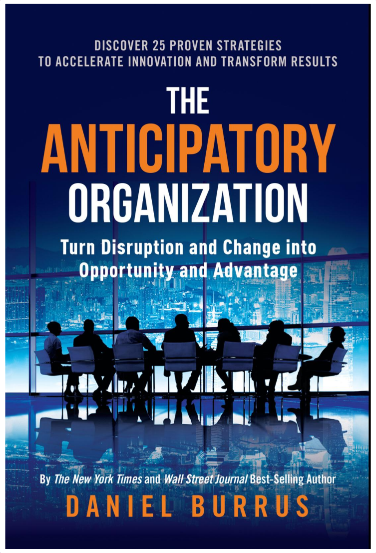
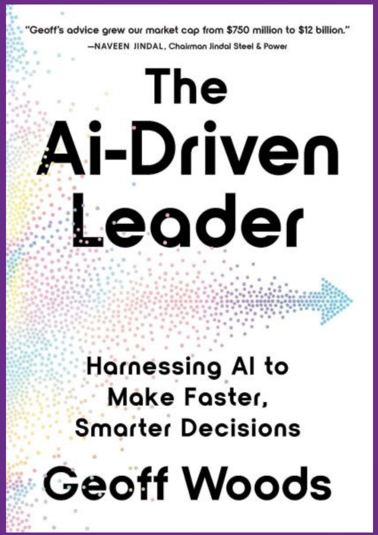
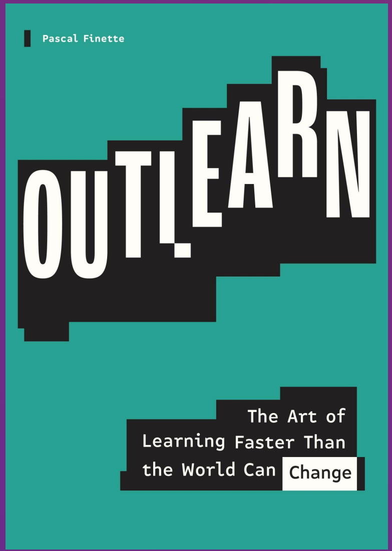
"If I have seen further it is by standing on the shoulders of GIANTS" - Sir Isaac Newton

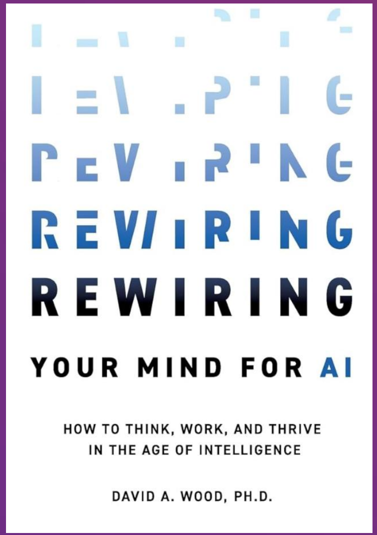












Global Finance Leaders convene to Co-Create the Future of Finance

accenture
AON
BANK OF AMERICA
bp
CISCO
ElectroRent
Smarter Solutions for Testing & Technology
ESTĒE LAUDER COMPANIES
Harvard Business School
experian
fpd
FRANKLIN TEMPLETON
GSK
General Mills
Georgetown UNIVERSITY
KET Solutions LLC
KNOWLEDGE, EMPOWERMENT, TECHNOLOGY
GRAHAM COMPANIES
MIAMI LAKES
THE GRANITE GROUP
GROUP1 AUTO
IBM
Insight
Jacobs
kyndryl
KAISER PERMANENTE
LIBERTY BANK
LOWE'S
Home Improvement Warehouse
McAfee
Microsoft
ORACLE
ppl
OWENS CORNING
Prime THERAPEUTICS
RIGHT ADVISORY
Robert Half
Talent Solutions
Russell Reynolds ASSOCIATES
sc&h
make it rewarding
Shell
slalom
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FUTURE OF FINANCE
SUMMIT 2026

TOP 8 ISSUES FACING CFOS - 2026

1. AI & Gen AI
2. Acceleration of Digital Transformation
3. Need for new skills - Upskilling & Reskilling
4. Finding & Retaining Talent
5. Innovation and Growth Strategies
6. Cost Management and Optimization
7. Maintaining Culture
8. Cybersecurity

Association of International Certified Professional Accountants®

The unified voice of AICPA and CIMA

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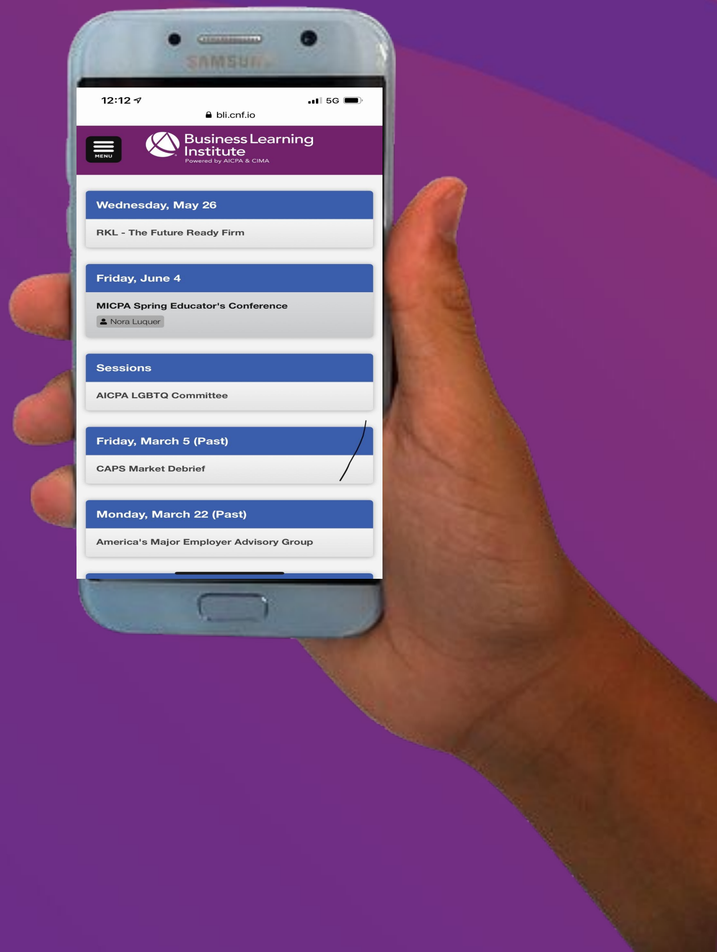


Shaping the **Future** of Finance and Accounting

Written by the profession, for the profession.
Facilitated by the AICPA® and CIMA®.

An invitation to shape what comes next

Rise2040™ is not a final answer. It is a starting point and an ongoing, global process to explore, challenge, and shape the future of finance and accounting at the dawn of the age of AI.

A **conversation**

Not a presentation to consume, but a dialogue to join, grounded in the lived experience of practitioners.

A **method**

Structured foresight using Daniel Burrus's Anticipatory Organization® framework to find certainty in uncertainty.

A **platform**

More than a report, an enduring wisdom system that turns collective insight into action over time.

A truly global conversation

6k+
voices

25
countries

Written by the finance and accounting profession for the profession
Facilitated by the AICPA® and CIMA®

Enduring wisdom system

Finding certainty in an uncertain world

Hard trends

Future facts. They will happen and cannot be changed.

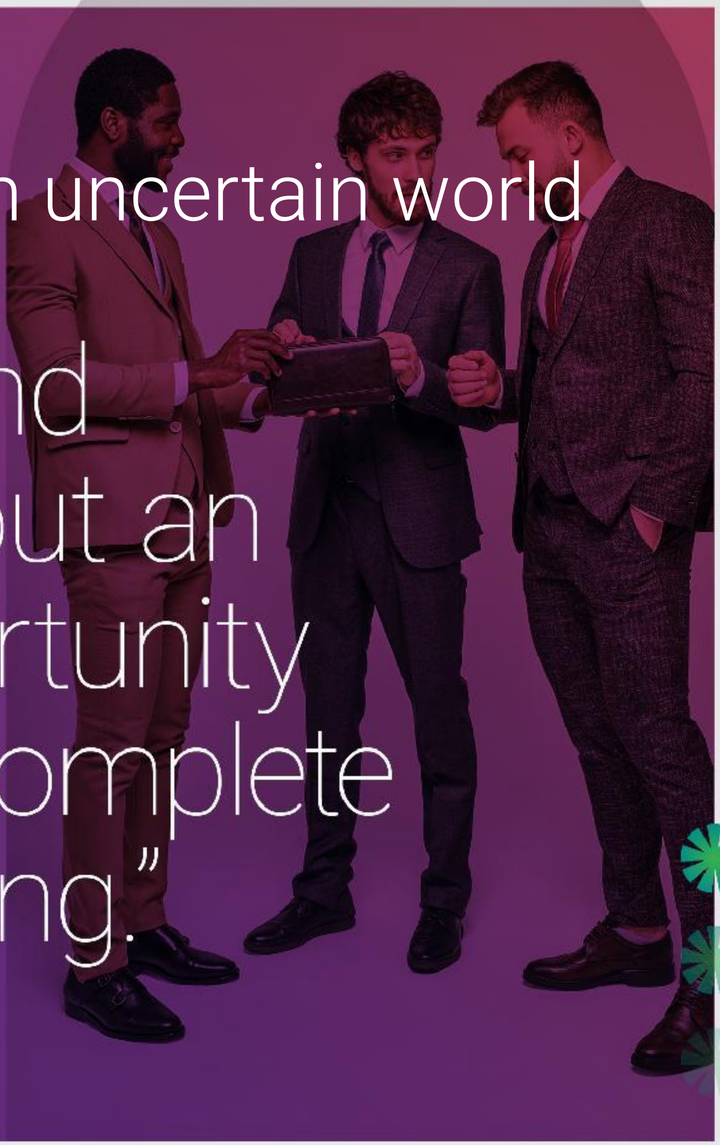
- AI will keep growing more capable.
- Computing power and data will expand.
- Populations age; regulation evolves.

Soft trends

Trends that might happen and can be influenced or reversed.

- How quickly clients adopt new services
- The direction of the talent pipeline
- A firm's market share and reputation

Participants moved from speculation to agency by separating what will happen from what might happen, then hunting for the opportunity inside each scenario.



"A trend without an opportunity is incomplete thinking."

– Dan Burrus

Key themes across global conversations

What surfaced most often, carried the strongest energy, and transcended every border.

What the profession sees coming

Trust is the anchor

Trust, ethics, and integrity are non-negotiable, a competitive moat in an AI-saturated world.

HUMAN IN THE LEAD™

Technology and data are amplifiers of judgment, not replacements.

From scorekeeper to **navigator**

Evolving from compliance and reporting to forward-looking strategic advice.

Human skills win

Critical thinking, emotional intelligence, and ethical judgment become the differentiators.

Stewardship for the next generation

A strong sense of responsibility to leave the profession stronger.

Our biggest **threat** is us

Resistance to change — not AI — is the most-cited internal barrier.

Trust is an appreciating asset.

The central paradox of **Rise2040:**
The more the world is saturated with AI, the more valuable human trust becomes. AI can hallucinate. Voices can be cloned from a single “hello.” In the disinformation age, what people need most
is something they can trust.

The profession doesn't have to build trust from scratch. It already sits on an asset of extraordinary — and appreciating — value.

THE **FOUR** CONSTANTS

01 TRUST

02 INTEGRITY

03 QUALITY

04 ACCURACY

FUTURE OF FINANCE
SUMMIT 2026

AI ADOPTION BY CORPORATE FINANCE TEAMS

Significant Adoption in 1 Year Compared to Rise2040 Initial Results

22%
Explorer
Beginning to investigate AI apps and uses

49%
Pilot
Testing limited, controlled-scope AI solutions

26%
Scaler
Have successfully implemented AI and are expanding

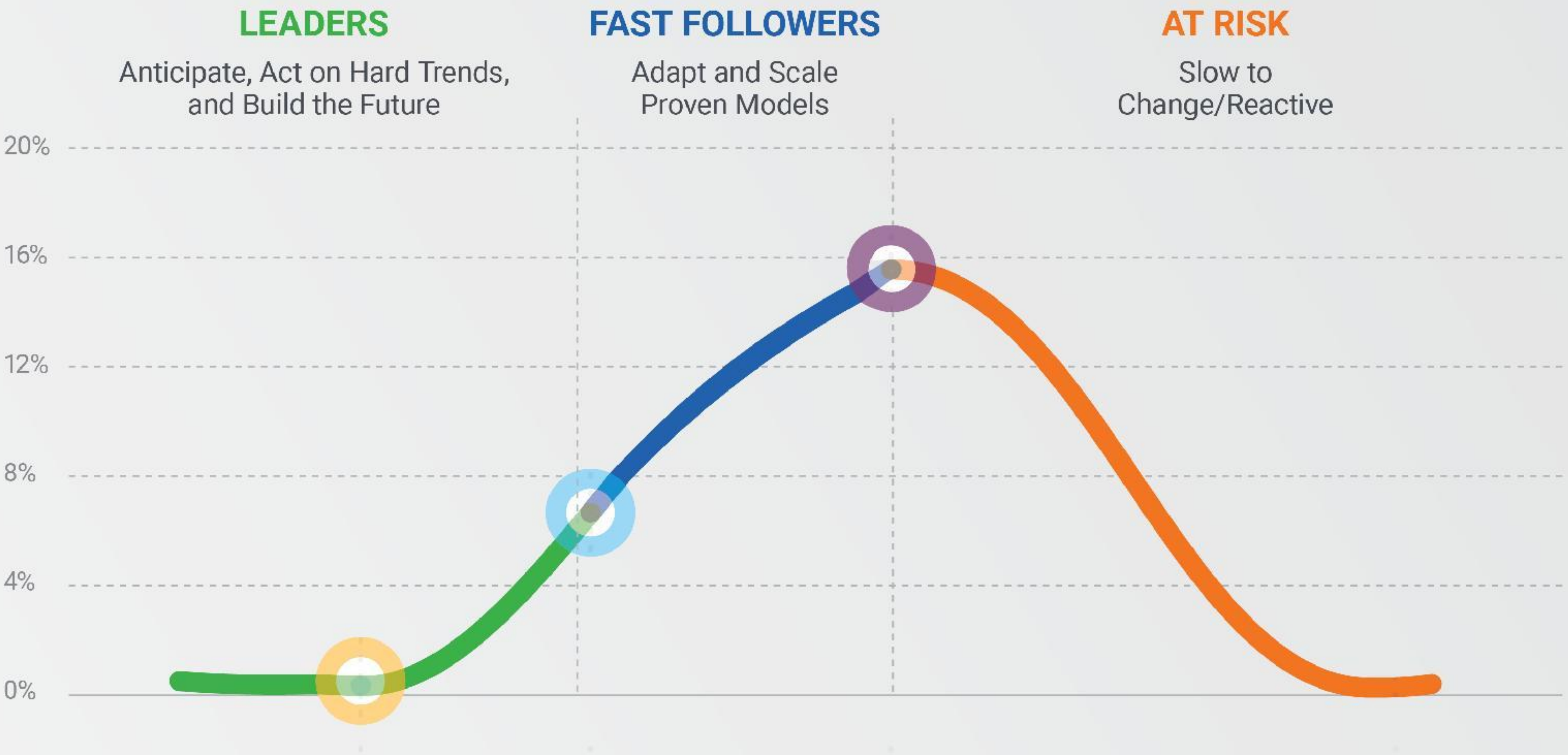
2%
Optimizer
Advanced AI capabilities enterprise-wide

AICPA & CIMA

Pressure doesn't break great CFO's. *It refines them.*

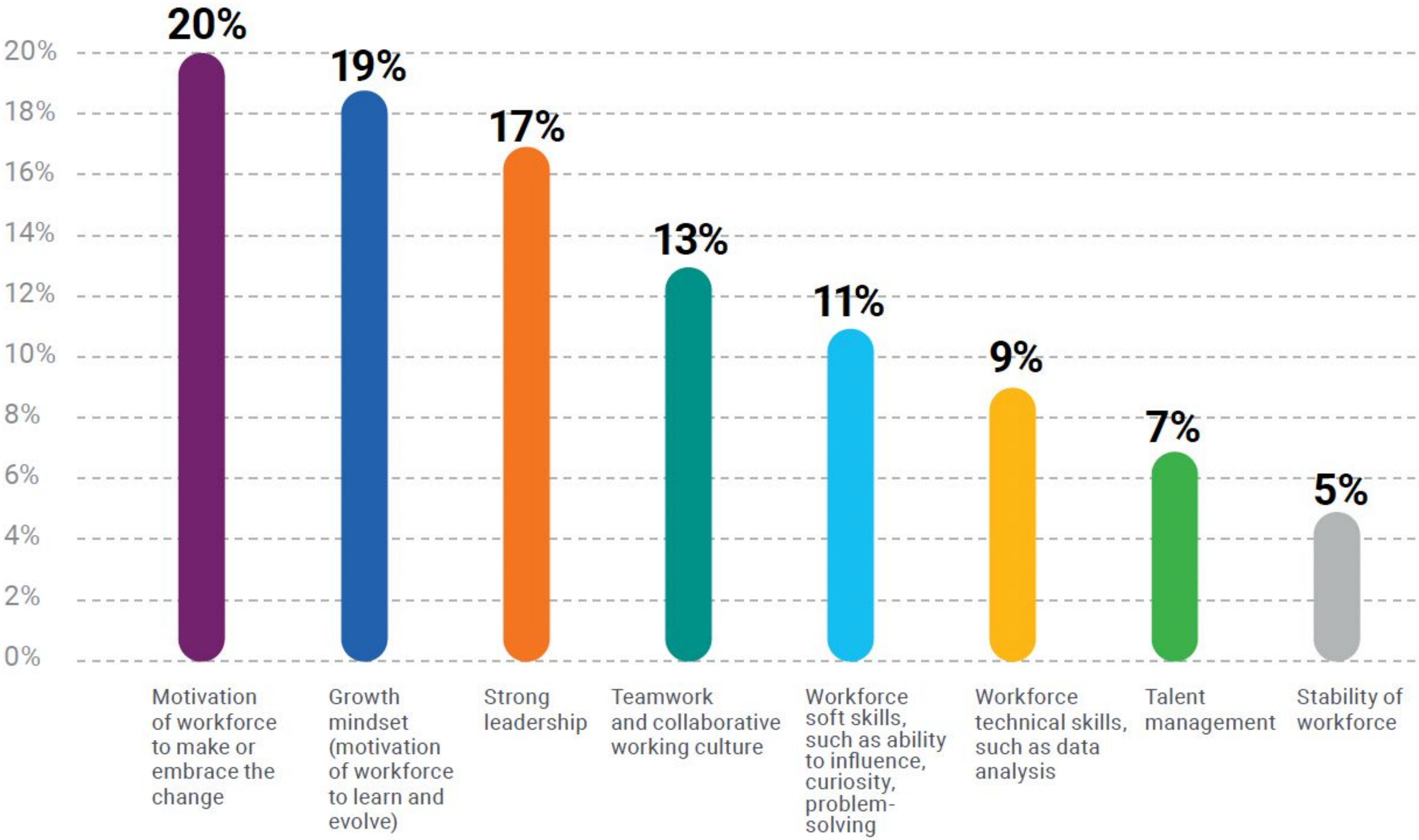
#FutureofFinance

#1 Barrier = Ourselves! Cultural Inertia



The greatest barrier is not technology, but speed of change.
The future advantage goes to those who act first.

80% of transformation success is about *people!*



Mindset **39%**

Success skills **24%**

Leadership **17%**

Five drivers shaping the future

Distinct, non-overlapping clusters of forces, each carrying a portfolio of opportunities.
Trust is the integrating layer that runs through them all.

Rise2040: From Insight → Action → Impact

Drivers

1. Technology & Data
2. Value and Sustainability
3. Talent & Workforce
4. Trust & Assurance
5. Global Shifts & Society

Portfolio of Opportunities

- Hard Trends
- Soft Trends
- Predictable Problems
- Implications

(Bridge to Action)

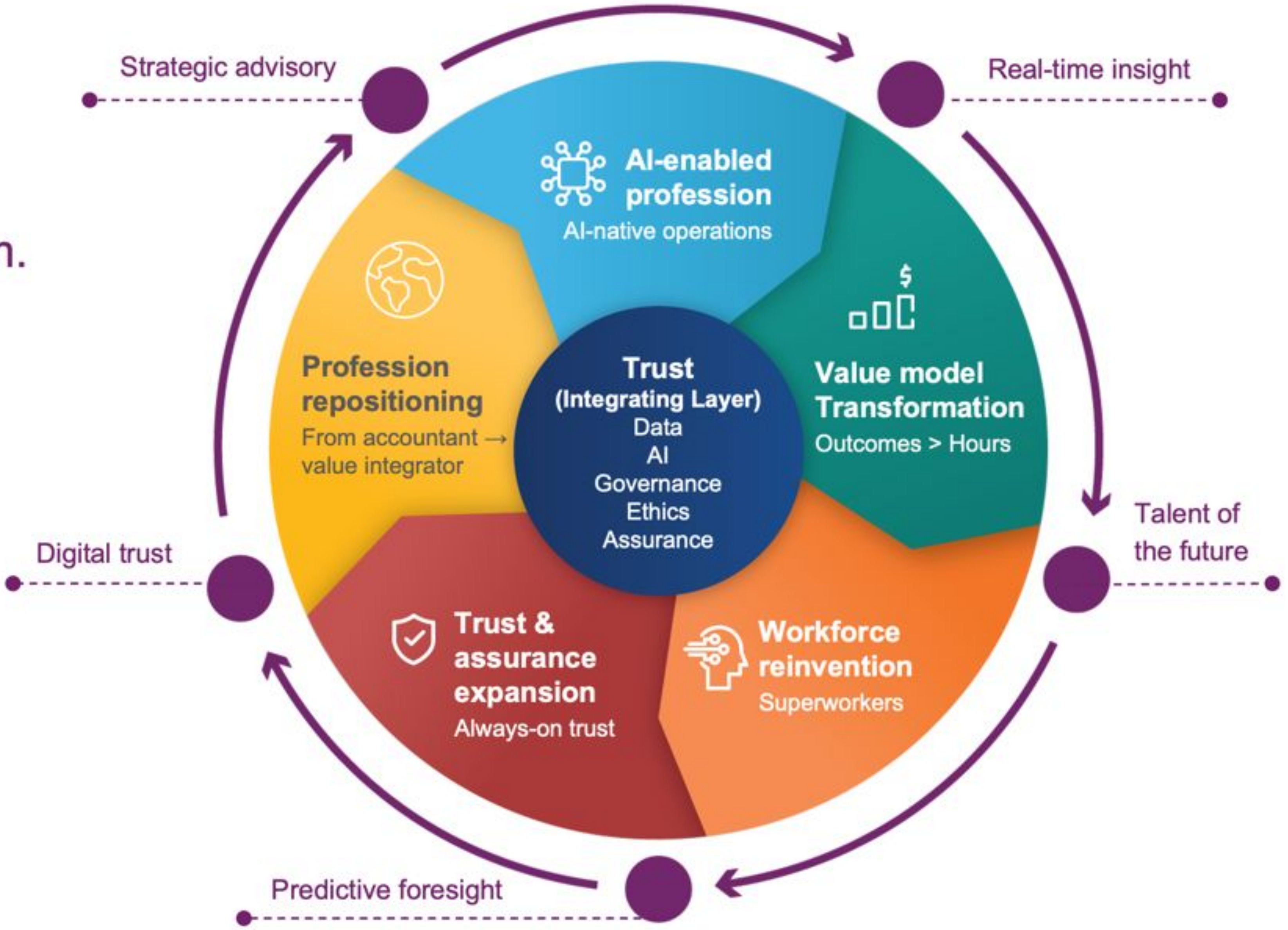
Strategic Plays

1. AI-Enabled Profession
2. Value Model Transformation
3. Workforce Reinvention
4. Trust & Assurance Expansion
5. Profession Repositioning

Trust = The Integrating layer across all drivers and plays

Rise2040:
5 strategic plays

One Integrated System.
Powered by Trust.



From...	To...
Historian: Recording and reporting on past events	**Strategist:** Shaping future outcomes
Compliance enforcer: Checking boxes	**Anticipatory adviser:** Identifying opportunities and pre-solving problems with stakeholders
Information reporter: Delivering data	**Insight and trust leader:** Ensuring data integrity, interpreting data's meaning, and enabling confident decision-making
Siloed technician: Focused on accounting rules	**The dot connector:** Integrating finance with strategy, operations, and technology
Reactive service provider: Responding to requests	**Indispensable insights:** Proactively offering perspectives

The growth of the trusted adviser

RELEVANCE

THE FUTURE OF FINANCE

SMARTER INSIGHTS. BETTER DECISIONS. GREATER IMPACT.

"The most important point is that **AI** doesn't replace financial rigor or human judgment. It helps our teams **find issues sooner, ask better questions, and get insights** to the business while there is still time to act.

People remain accountable for challenging the output, applying context, and owning the final decision."

SARAH FRIAR
CFO, OpenAI

AI AUGMENTS.
PEOPLE LEAD.

BETTER QUESTIONS.
BETTER INSIGHTS.

HUMAN JUDGMENT.
REAL ACCOUNTABILITY.

TOGETHER, WE CAN
SHAPE THE FUTURE
OF FINANCE.

The defining skills are human

Human capabilities

Communication, storytelling, collaboration, trust-building, emotional intelligence, strategic listening.

Insight and **judgment**

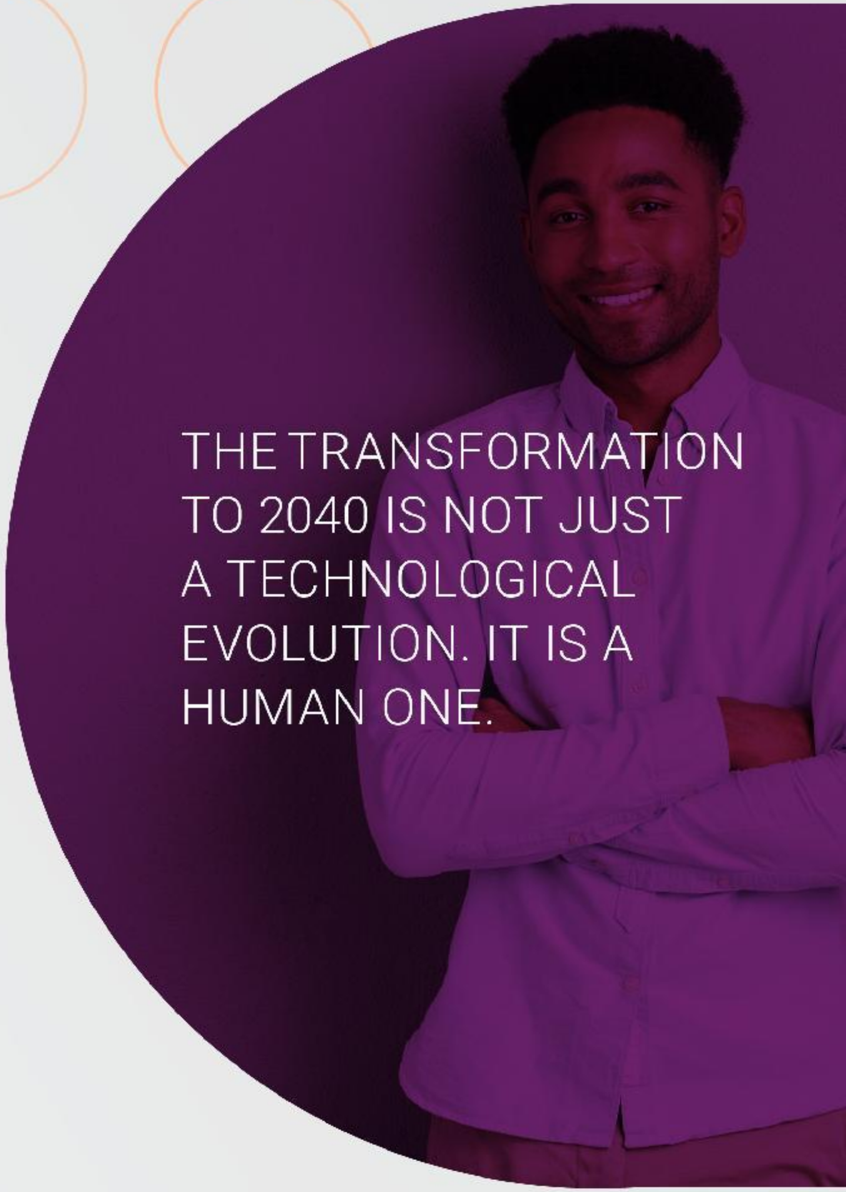
Critical thinking, ethical reasoning, strategic advisory, anticipatory mindset, systems thinking.

Leadership capabilities

Transformation leadership, innovation, and learning agility, driving transformation, not just change.

Technical and **AI fluency**

AI literacy, data analytics, tech fluency, built on enduring, foundational accounting knowledge.



RISE2040 – Capabilities for the Future

Future-ready professionals combine deep technical expertise with uniquely human capabilities to create lasting value.

From technical expert to strategic business advisor

Human capabilities

- Communication (vs. informing)
- Storytelling
- Collaboration (vs. cooperating)
- Trust building
- Emotional intelligence
- Strategic listening

Insight and judgment capabilities

- Critical thinking
- Ethical reasoning
- Strategic advisory and consulting
- Anticipatory mindset
- Systems thinking

Human in the Lead™

Leadership capabilities: Driving transformation, not just change

- Transformational leadership
- Innovation
- Learning agility

Technical and AI fluency capabilities: The foundation for an AI-augmented environment

- AI literacy
- Technological fluency
- Data analytics
- Foundational accounting and finance

Technical Accounting & Finance Expertise

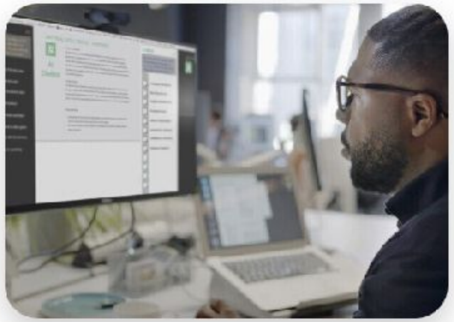
Our Foundation of Trust, Ethics, and Integrity

RISE 2040

https://blionline.org/rise-2040

Build the Capabilities Needed to Thrive in 2040

AI ACCELERATOR PROGRAM



CAPABILITY AREAS:

✓Leadership

✓Technical & AI Fluency

CLICK TO ACCESS

T-SHAPE PROFESSIONAL

CAPABILITY AREAS:

✓Human

✓Insight & Judgement

✓Leadership

CLICK TO ACCESS

PROFESSION READY

CAPABILITY AREAS:

✓Leadership

✓Insight & Judgement

CLICK TO ACCESS

ANTICIPATORY ORGANIZATION: FINANCE & ACCOUNTING

CAPABILITY AREAS:

✓Leadership

✓Insight & Judgement

CLICK TO ACCESS

HUMAN IN THE LEAD™

RISE 2040

2026 PROUD SUPPORTER
Wolters Kluwer

Explore Rise Navigator insights

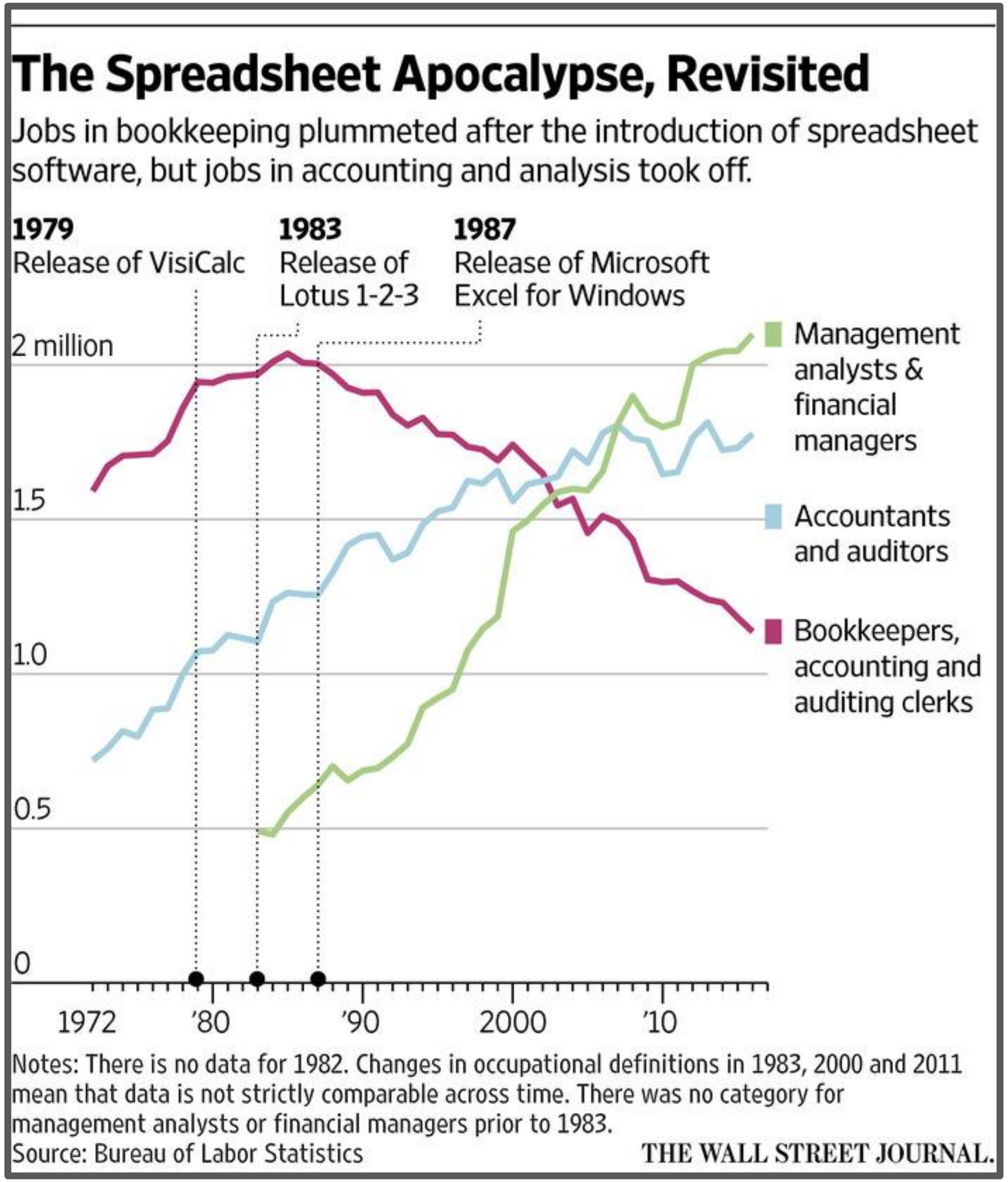
An interactive experience exploring how the global finance and accounting profession may evolve over the next 15 years.

Try Rise Navigator

Access the Rise2040 Vision Report

Access Rise2040 Engage365 community

Closing Thoughts



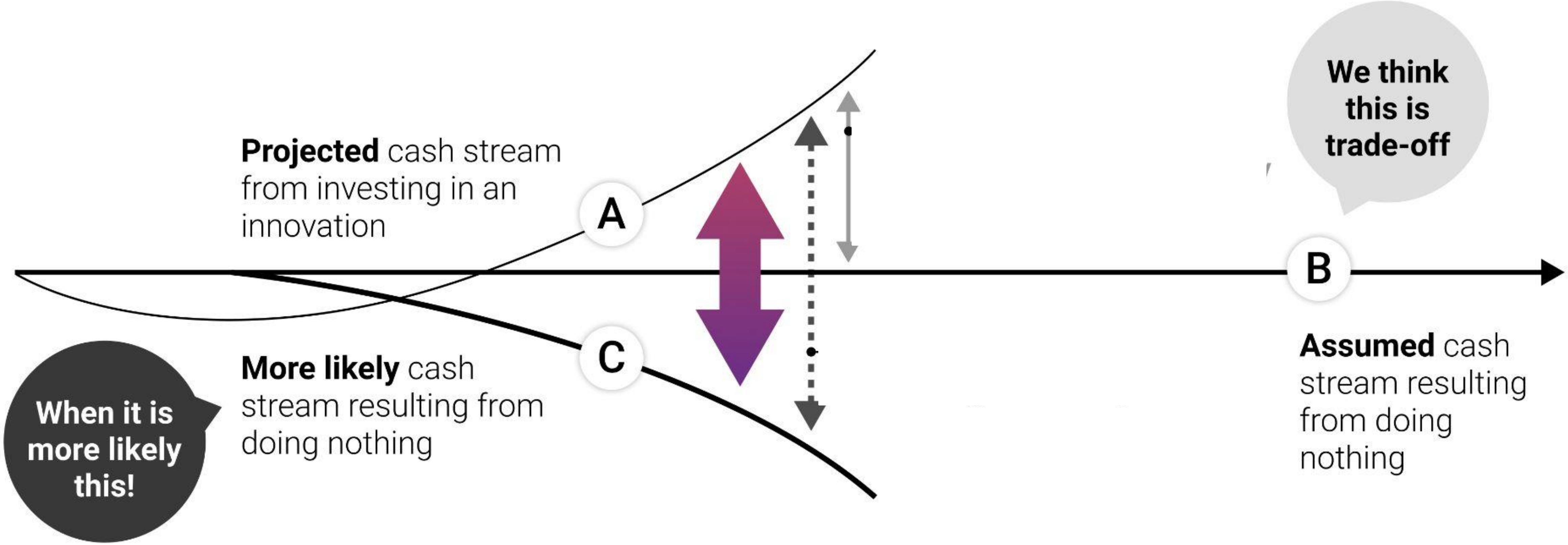
Where have we heard this before?

In 1979, the Wall Street Journal published an article titled **"Spreadsheet Software Could Replace Accountants."** The article argued that the new software, such as VisiCalc and Lotus 1-2-3, was so powerful that it would soon make accountants obsolete.


CHIEF FINANCIAL OFFICER
COST MINDSET
CHIEF FUTURE OFFICER
ENTERPRISE VALUE MINDSET

Disruption and RONI

The gap is widening, faster!



RONI = Risk of not investing

Source: Clayton Christensen, “Innovation Killers”

$L > C^2$

In a period of rapid change and increasing complexity, the winners are going to be the people who can **LEARN** faster than the rate of **CHANGE** and faster than their **COMPETITION**.

Tom Hood, CPA, CITP, CGMA

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THANK YOU

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What is the Business Learning Institute?

BLI is a training affiliate of the AICPA-CIMA. BLI's mission is to deliver competency-based courses, content and community that enhance learning and foster organizational and executive leadership.

BLI has grown into the largest provider of on-site training in the country. Pam and the Customized Learning Solutions team have grown the business in three core segments – Corporate, Firm and Government.

The BLI Curricula

Today's business environment demands the need to gain competencies and share strategic knowledge. BLI delivers competency-based curriculum, courses, content, and community to enhance learning and grow intellectual capital for organizational and executive leadership.

These soft skills are essentially people skills – the non-technical, intangible, performance skills that determine your strengths as a leader, manager, and team member.

STRATEGIC MANAGEMENT

Strategic conversation reflects the dynamics between the organization and its environment. The closer the language reflects current and potential customer dynamics, the higher the company's profit potential.

LEADERSHIP DEVELOPMENT

Great leadership is one of the most valued of all human activities. Modern myth holds that "leaders are born not made," but leadership is a set of observable and learnable practices - it is the process people use when they bring out the best in others and themselves.

BUSINESS MANAGEMENT

As the business world moves at an incredible pace, keeping up is a key to success. Today's financial managers must be able to translate strategy to operational and corporate growth.

TECHNOLOGY AND COMPUTER SKILLS

Harness the technology you use every day to make your business life easier and allow you to work smarter.

PERFORMANCE MEASUREMENT MANAGEMENT

Executives and managers must effectively transform their firms or companies into high performance organizations and progressively identify and develop the appropriate core competencies and link them to their business strategies.

COMMUNICATION SKILLS

Many people in the business field cannot communicate effectively and, even more damaging, don't realize it. Success is not defined solely by a product line or service - it relies on relationships formed and maintained through skillful communications. Your competitors know this. Do you?

TECHNICAL EXPERTISE

Keeping up with technical competencies is a core business requirement for financial professionals. Staying attuned to the latest changes, updates, and regulations are necessary components to staying competitive in an ever-changing business environment.

Please note that many programs in this catalog are available in webcast format. Contact a BLI Customized Learning consultant if you are interested in a webcast.